

In the claims:

**Please amend the claims as follows:**

Claims 1-44 (canceled) ✓

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Claim 45 (currently amended): A semiconductor device comprising:  
a crystalline semiconductor island comprising silicon over a substrate, the crystalline semiconductor island comprising a source region, a drain region and a channel formation region provided between the source and the drain region; and  
a gate insulating film comprising a first insulating film over the crystalline semiconductor island and a second insulating film over the first insulating film; and  
a gate electrode over the gate insulating film,  
wherein the first insulating film has a side aligned with a side of the crystalline semiconductor island [[.]], and  
wherein the second insulating film extends beyond an edge of the first insulating film.

Claim 46 (currently amended): A semiconductor device comprising:  
a crystalline semiconductor island comprising silicon over a substrate, the crystalline semiconductor island comprising a source region a drain region and a channel formation region provided between the source and the drain region; and  
a gate insulating film comprising a first insulating film comprising silicon oxide over the crystalline semiconductor island and a second insulating film comprising silicon oxide over the first insulating film; and  
a gate electrode over the gate insulating film,  
wherein the first insulating film has a side aligned with a side of the crystalline semiconductor island [[.]], and  
wherein the second insulating film extends beyond an edge of the first insulating film.

Claim 47 (currently amended): A semiconductor device comprising:

a crystalline semiconductor island comprising silicon over a substrate, the crystalline semiconductor island comprising a source region, a drain region and a channel formation region provided between the source and the drain region; and

a gate insulating film comprising a first insulating film comprising silicon oxide cover the crystalline semiconductor island and a second insulating film comprising silicon oxide over the first insulating film; and

a gate electrode over the gate insulating film,

wherein the first insulating film has a side aligned with a side of the crystalline semiconductor island [[.]], and

wherein the second insulating film extends beyond an edge of the first insulating film.

Claim 48 (currently amended): A semiconductor device comprising:

a crystalline semiconductor island comprising silicon over a substrate, the crystalline semiconductor island comprising a source region, a drain region and a channel formation region provided between the source and the drain region; and

a gate insulating film comprising a first insulating film comprising silicon oxide over the crystalline semiconductor island and a second insulating film comprising silicon nitride over the first insulating film; and

a gate electrode over the gate insulating film,

wherein the first insulating film has a side aligned with a side of the crystalline semiconductor island [[.]] , and

wherein the second insulating film extends beyond an edge of the first insulating film.

Claim 49 (currently amended): A semiconductor device comprising:

a crystalline semiconductor island comprising silicon over a substrate, the crystalline semiconductor island comprising a source region, a drain region and a channel formation region provided between the source and the drain region; and

a gate insulating film comprising a first insulating film comprising silicon nitride over the crystalline semiconductor island and a second insulating film comprising silicon oxide over the first insulating film; and

a gate electrode over the gate insulating film,  
wherein the first insulating film has a side aligned with a side of the crystalline semiconductor island [[.]], and  
wherein the second insulating film extends beyond an edge of the first insulating film.

Claim 50 (currently amended): A semiconductor device comprising:

61 a crystalline semiconductor island comprising silicon over a substrate, the crystalline semiconductor island comprising a source region, a drain region and a channel formation region provided between the source and the drain region; and

a gate insulating film comprising a first insulating film comprising silicon nitride over the crystalline semiconductor island and a second insulating film comprising silicon nitride over the first insulating film; and

a gate electrode over the gate insulating film,  
wherein the first insulating film has a side aligned with a side of the crystalline semiconductor island [[.]], and  
wherein the second insulating film extends beyond an edge of the first insulating film.

Claim 50 (previously presented): A semiconductor device according to claim 45, wherein the crystalline semiconductor island is formed by irradiating a laser light through the first insulating film.

Claim 51 (previously presented): A semiconductor device according to claim 46, wherein the crystalline semiconductor island is formed by irradiating a laser light through the first insulating film.

Claim 52 (previously presented): A semiconductor device according to claim 47, wherein the crystalline semiconductor island is formed by irradiating a laser light through the first insulating film.

Claim 53 (previously presented): A semiconductor device according to claim 48, wherein the crystalline semiconductor island is formed by irradiating a laser light through the first insulating film.

Claim 54 (previously presented): A semiconductor device according to claim 49, wherein the crystalline semiconductor island is formed by irradiating a laser light through the first insulating film.

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Claim 55 (previously presented): A semiconductor device according to claim 50, wherein the laser light is KrF excimer laser light or XeCl excimer laser light.

Claim 56 (previously presented): A semiconductor device according to claim 51, wherein the laser light is KrF excimer laser light or XeCl excimer laser light.

Claim 57 (previously presented): A semiconductor device according to claim 52, wherein the laser light is KrF excimer laser light or XeCl excimer laser light.

Claim 58 (previously presented): A semiconductor device according to claim 53, wherein the laser light is KrF excimer laser light or XeCl excimer laser light.

Claim 59 (previously presented): A semiconductor device according to claim 54, wherein the laser light is KrF excimer laser light or XeCl excimer laser light.

Claim 60 (previously presented): A semiconductor device according to claim 45, wherein the substrate is a glass substrate.

Claim 61 (previously presented): A semiconductor device according to claim 46, wherein the substrate is a glass substrate.

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Claim 62 (previously presented): A semiconductor device according to claim 47, wherein the substrate is a glass substrate.

61 Claim 63 (previously presented): A semiconductor device according to claim 48, wherein the substrate is a glass substrate.

Claim 64 (previously presented): A semiconductor device according to claim 49, wherein the substrate is a glass substrate.

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